

County of Placer, California

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2006
(amounts expressed in thousands)**

	County Services	District Services	Self Insurance	Total
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 19,403	\$ 5,184	\$ 15,316	\$ 39,903
Payments to suppliers	(10,915)	(1,419)	(3,672)	(16,006)
Payments to employees	(5,812)	(3,636)	(881)	(10,329)
Payments of judgements and claims	-	-	(5,616)	(5,616)
Net cash provided by operating activities	<u>2,676</u>	<u>129</u>	<u>5,147</u>	<u>7,952</u>
Cash Flows from Noncapital Financing Activities				
Payments made on advances from other funds	-	(345)	-	(345)
Increase in advances from other funds	-	470	-	470
Decrease in advances to other funds	-	33	-	33
Payment on short term loan from other funds	(938)	-	-	(938)
Transfers in	1,468	-	958	2,426
Transfers out	(300)	(17)	(100)	(417)
Net cash provided by noncapital financing activities	<u>230</u>	<u>141</u>	<u>858</u>	<u>1,229</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	<u>(2,910)</u>	<u>(405)</u>	<u>-</u>	<u>(3,315)</u>
Cash Flows from Investing Activities				
Interest received	<u>291</u>	<u>20</u>	<u>482</u>	<u>793</u>
Net increase (decrease) in cash and cash equivalents	287	(115)	6,487	6,659
Cash and cash equivalents, beginning of year	10,513	916	31,895	43,324
Cash and cash equivalents, end of year	<u>\$ 10,800</u>	<u>\$ 801</u>	<u>\$ 38,382</u>	<u>\$ 49,983</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 1,186	\$ (144)	\$ 5,356	\$ 6,398
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense	1,718	166	-	1,884
(Increase) decrease in accounts receivable	(23)	1	33	11
Decrease in inventories	(58)	-	-	(58)
(Increase) decrease in prepaid items	(4)	2	1	(1)
Increase in accounts payable and accrued liabilities	139	77	119	335
Increase in deposits from others	-	3	-	3
Increase (decrease) in compensated absences payable	22	24	(8)	38
Decrease in deferred revenue	(304)	-	-	(304)
Decrease in self-insurance liability	-	-	(354)	(354)
Total adjustments	<u>1,490</u>	<u>273</u>	<u>(209)</u>	<u>1,554</u>
Net cash provided by operating activities	<u>\$ 2,676</u>	<u>\$ 129</u>	<u>\$ 5,147</u>	<u>\$ 7,952</u>
Noncash financing and investing activities:				
Change in the fair value of investments	<u>\$ (77)</u>	<u>\$ (6)</u>	<u>\$ (278)</u>	<u>\$ (361)</u>